



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA, 95814

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Third District, Long Beach

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Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City**

PRELIMINARY RECORD OF BOARD ACTION

The following is a preliminary record of Board actions taken at the March 7, 2006 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions are the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone (916) 322-2270 or e-mail: cathy.stroh@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

There Were No Items For This Matter

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1. William Logue, 303404

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B2. Eugene Poats, 305198

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B3. Dave H. Miller, 295405

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B4. Steve Wachko, 301335

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Ordered that Taxpayer be granted 30 days to submit post hearing documentation, Franchise Tax Board 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B5. Kenneth A. Sauer and Eliza B. Sauer, 308089

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied – A \$5,000 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B6. Nancy Schultz, 288572

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Mr. Leonard	Yes
The case will be considered during the April 18, 2006 Board Meeting	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	No
	Mr. Chiang	Absent

B7. Paul L. Casanova and Barbara Joan Casanova, 289775

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Mr. Leonard	Yes
Ordered that Taxpayer be granted 30 days to submit post hearing documentation, Franchise Tax Board 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B8. Issam I. Kort, 301572

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B9. Alex H. Farzami and Jennifer Farzami, 308193

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B10. Moon S. Chang and Bong S. Chang, 309178 - Deferred

B11. Robert K. Kent, 287713 - Postponed to June - Culver City

B12. Stephen D. Moses, 268510

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied Late filing penalty abated for 1992	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	No
	Mr. Chiang	Absent

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B13. Mamta Dhurandhar, 296754 - Postponed to June - Culver City

B14. Terry L. Moreland and Peggy J. Moreland, 294805 - Postponed to June - Culver City

B15. Terry L. Moreland and Peggy J. Moreland, 286425 - Postponed to June - Culver City

B16. Apple Computer, Inc., 152016 - Postponed To June - Culver City

B17. Danny L. Williams, 257711

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B18. Michael E. Hodsdon, 305183

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B19. Christopher Gyorgy, 282946

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B20. Byron Reynolds, 267947

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$2,500 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B21. Alex Bates, 268546 – Dismissed

B22. Steven R. Nicholas, 306724

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B23. David C. Claunch, 281451

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

B24. Shawanda Mann, 307168

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

C. SALES AND USE TAX APPEALS HEARINGS

The Sales and Use Tax Appeals hearings were scheduled for Wednesday, March 8, 2006.

D. SPECIAL TAXES APPEALS HEARINGS

D1. Inland 99 Cents Wholesale, Inc., 236805 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

D2. Kretek International, Inc., 253847 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Mr. Leonard	No
The case will be considered during the April 18, 2006 Board Meeting	Mr. Parrish	No
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

Petition for Release of Seized Property

D3. A & M Jelvah, Inc., 317780 (AC) – Heard on Wednesday, March 8, 2006

E. PROPERTY TAX APPEALS HEARINGS

There Were No Items For This Matter

F. PUBLIC HEARINGS

Public Hearings were scheduled for Wednesday, March 8, 2006 at 1:00 p.m.

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**G1 Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
No Final Determination on Sub-item #2	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Petition for Rehearing

1. Western Web Printing, Inc., 184337 (GH)

➤ Hearing Notice Sent – No Response

2. Embroidertex West Ltd., 237064 (AS)

3. Michael A. Olin and Janis G. Olin, 252307 (UT)

4. William Earl Downing, 246515 (AA)

5. Jay L. Johnson Maintenance, Inc., 238356 (EH)

6. Richard Marshall Fine Floor, 217899 (AS)

- Hearing Notice Sent – Appearance Waived
 - 7. Paul J. Henneberry, 236469 (AA)
 - 8. Trademark Construction Company, Inc., 259552 (FHA)
 - 9. Petitions for Release of Seized Property
 - 10. David & Rite Way, Inc., 333194 (AA)
 - 11. Ty Tang and Huong N. Tritang, 332149 (AA)
 - 12. Kochai Farhad, 331604 (EA)
 - 13. A-1 Liquor & Market Corporation, Inc., 333006 (AC)
 - 14. Linda Han, 332099 (EA)
 - 15. Osama Nemri, 333898 (EH)
 - 16. Cimitrio Ambriz Cervantes and Jose Henry Gaeta, 333189 (AR)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
No Final Determination on Sub-item #5	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Decisions

- 1. Mertistine Bass, 310912
- 2. Odysseus Berouklis, Jr., 301349
- 3. Steve A. Dent, 306354
- 4. Edward R. Fisher, 299010
- 5. Loran Jay Forbes, 299082
- 6. Edith E. Geske, 304296
- 7. Ronald Higgins, 301576
- 8. International Health Institute, LLC, 305199
- 9. Hernan Jacobo, 304294
- 10. Val Jester and Karin Jester, 268505
- 11. Luther J. McKinney, 290197
- 12. Jesus A. Molina, 304197
- 13. Nilesh M. Patel and Parul Patel, 296757
- 14. Louis Sardonis, 304920
- 15. William E. Schenck and Karren D. Schenck, 307185
- 16. Max A. Skanes, 310933
- 17. Jose A. Vivar, 308141
- 18. K. Lynette Walker, 308140
- 19. King C. Yuen 294756

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Decisions

1. Frank A. Duarte (Deceased), 310466
2. Yvonne E. Guerra, 310026
3. Rakhil Losev, 316250
4. Margaret E. McLeod (Deceased), 311071
5. Robert Edward Mickey, Jr., 315037
6. Lee Mullen, 296205
7. Denise L. Roath, 306946
8. David Singer, 307419
9. Kris Stapleton, 318260
10. Sherry Turner, 315356

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation No Final Determination on Sub-item #10	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Redeterminations

1. Romeo H. Mamian, 89000241640 (AS)
2. Distribution Planning, Inc., 168912 (OHA)
3. Fereydoon Kashani, 257691 (AC)
4. Lifestyle Outdoor Products Corporation, 298666 (OHC)
5. Flambeau Products Corporation, 235166 (OHB)
6. The Pep Boys Manny Moe & Jack Cal, 255267 (OHB)
7. Jalhoa, Inc., 326407 (BH)

➤ Denials of Claims for Refund

8. Chevron U.S.A., Inc., 89000227840 (BH)
9. State of California, 333237 (FH)
10. Procter & Gamble Paper Products Company, 335295 (OHA)
11. Foot Locker Retail, Inc., 336171 (OHB)
12. NEC Solutions (America), Inc., 333503 (KH)

13. Harrell Motors, Inc., 281763 (KH)
14. Penske Truck Leasing Company, L.P., 298299 (UT)
15. Wyle Systems, LLC, 115648 (EAA)
16. Mc-Donnell Douglas Corporation, 89002086140 (OHA)
17. Sweetwater Union High School District, 313779 (FH)
18. Electroglas, Inc., 238713 (GH)
19. Minas Corporation, 289292 (EH)
20. Echo Star Satellite Corporation, 316344 (OH)

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation No Final Determination on Sub-item <u>#20</u>	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes – not participating in #23 & 34
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Credits and Cancellations

1. G & G Air Conditioning, Inc., 299760 (AA)
2. Infogenesis, 312680 (GH)
3. Token Automotive, Inc., 334972 (AS)

➤ Refunds

4. Viking Office Products, Inc., 333540 (OHC)
5. Downey Community Hospital, Foundation, 330406 (AA)
6. Celite Corporation, 329546 (GH)
7. California Portland Cement Company, 332899 (AP)
8. Chevron U.S.A., Inc., 334244 (BH)
9. Comcast of Los Angeles, Inc., 335278 (OH)
10. Economy Restaurant Fixtures, Inc., 317681 (BH)
11. Harris Corporation, 242230 (BH)
12. Comcast of California I, Inc., 335282 (OH)
13. Lucky Stores, Inc., 284744 (OH)
14. Gonsalves & Santucci, Inc., 313781 (CH)
15. Comcast of Fresno, Inc., 335285 (OH)
16. State of California, 225226 (FH)
17. Arrk Creative Network Corporation, 282620 (FH)
18. Alza Corporation, 288532 (BH)
19. Philips Semiconductors, Inc., 333979 (GH)
20. Procter & Gamble Paper Products Company, 261793 (OHA)
21. Comcast of California XIII, Inc., 335289 (OH)
22. Affiliated Computer Service, Inc., 311983 (OH)

23. Albertson's, Inc., 289973 (OH)
24. Foot Locker Retail, Inc., 311527 (OHB)
25. Powell Electrical Mfg. Company, 329581 (OHC)
26. Food Group, Inc., 264510 (OHC)
27. Siemens Microelectronics, Inc., 152098 (OHB)
28. Continental General Tire, Inc., 306040 (OHB)
29. Arrow International, Inc., 308812 (OH)
30. NEC Solutions (America), Inc., 333502 (KH)
31. Comcast of California IX, Inc., 335291 (OH)
32. Humboldt Wedag, Inc., 290238 (OHC)
33. Ford Motor Company, 335218 (OHA)
34. Daimler Chrysler Corporation, 335217 (CHA)
35. Pleasanton Sierra Associates LP., 318427 (OHA)
36. Comcast of CA/CO/TX/WA, 335292 (OH)
37. Nordstrom.Com, LLC, 336195 (OH)
38. Ingenico, Inc., 259710 (OHC)
39. Gero Vita International, Inc., 330584 (OH)
40. Reliant Pharmaceuticals, LLC, 335078 (OHB)
41. Lucky Stores, Inc., 284745 (OH)
42. Maritz, Inc., 2888531 (OHA)
43. Tokyo Boeki North America, Inc., 307859 (OHA)
44. Mannatech, Inc., 330250 (OHC)
45. Hush Puppies Retail, Inc., 329548 (OHA)
46. Suburban Propane L.P., 306074 (OHB)
47. Applied Graphics Technologies, Inc., 234394 (AA)
48. Joe Picco & Associates, Inc., 333868 (EA)
49. Household Automotive Finance, Corporation, 240753 (FH)
50. NSB Retail Solutions, Inc., 249257 (OH)
51. Comcast of California II, LLC, 335293 (OHB)
52. Comcast of CA/CO, LLC, 335294 (OHB)
53. Chargers Football Company, LLC, 333205 (FH)

G6 Special Taxes Matters

There Were No Items For This Matter

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Refund

1. Restaurant Depot Enterprises, LLC, 334433 (ET)

There Were No Items For The Following Matters

- G8 Property Tax Matters
- G9 Cigarette License Fee Matters
- G10 Legal Appeals Property Tax Matters

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

There Were No Items For These Matters

I. TAX PROGRAM NONAPPEARANCE MATTERS

There Were No Items For These Matters

CHIEF COUNSEL MATTERS

There Were No Items For The Following Matters

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Matters

ADMINISTRATIVE SESSION**N. Consent Agenda**

- N1 Approval of 2005-06 Superior Accomplishment Award Nominees

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

There Were No Items For The Following Matters

- O. Board Committee Reports
- P. Other Matters

ADJOURNED – The meeting reconvened on Wednesday, March 8, 2006, at 9:30 a.m.



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ORAL HEARINGS

- A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS**
There Were No Items For This Matter
- B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**
The Corporate Franchise and Personal Income Tax hearings were scheduled for Tuesday, March 7, 2006
- C. SALES AND USE TAX APPEALS HEARINGS**
The Sales and Use Tax Appeals Hearings were heard after
D3. A & M Jelvah, Inc., 317780 (AC)

D. SPECIAL TAXES APPEALS HEARINGS
Petition for Release of Seized Property

D3. A & M Jelvah, Inc., 317780 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Abstain
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Not Participating

C. SALES AND USE TAX APPEALS HEARINGS

C1. Man Than Ngo, 288757 (EHC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C2. Walter Alexander Aguilar, 181561 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C3. Kenneth H. Lawson, 132581 (UT) - Postponed to April – Sacramento

C4. Ultraneon Sign Corporation, 187084 (FH) – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied – Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Not Participating
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C5. Brenton Motor Works, Inc., 252420 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Mr. Leonard	Yes
Ordered that Taxpayer be granted 30 days to submit post hearing documentation, Sales and Use Tax Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C6. William Lyon Homes, 240354 (EAA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied - Negligence penalty deleted	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	No
	Mr. Chiang	Yes

C7. Perfect PC Technologies, Inc., 258181 (EA) – Postponed to June – Culver City

C8. A K H Company, Inc., 219583 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied - A payment plan is to be established	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C9. Canyon Motors, Ltd., 219451 (AS) - Postponed to June – Culver City

C10. Conexant Systems, Inc., 152709, 286414 (EA) – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition and Claim Granted – Approved Revised Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Not Participating

C11. American Reprographics Company, LLC, 254516 (AC) – Postponed

C12a. John G. Harb, 221375 (AS)

C12b. John Harb Sewing Machine Company, Inc., 217117 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Mr. Leonard	No
	Mr. Parrish	No
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C13a. Starwood Hotels/Resorts Worldwide, Inc., 250677 (FH) – Appearance Waived

C13b. Starwood Hotels/Resorts Worldwide, Inc., 250678 (EHC) – Appearance Waived

C13c. SLC Operating Limited Partnership, 250675 (EHC) – Appearance Waived

C13d. SLC San Diego, LLC, 250468 (FH) – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Claims Denied – Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

D. SPECIAL TAXES APPEALS HEARINGS

The Special Taxes Appeals hearings were scheduled for Tuesday, March 7, 2006.

E. PROPERTY TAX APPEALS HEARINGS

There Were No Items For This Matter

F. PUBLIC HEARINGS**F1 BUSINESS TAXPAYERS' BILL OF RIGHTS HEARINGS**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Business Taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

F2 PROPERTY TAXPAYERS' BILL OF RIGHTS HEARINGS

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

ADJOURNED